

HOUSE No. 2515

By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr., and others relative to charitable contributions and deductions under the income tax laws of the Commonwealth. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Bradley H. Jones, Jr.	Robert S. Hargraves
Mary S. Rogeness	Daniel K. Webster
George N. Peterson, Jr.	Lewis G. Evangelidis
John A. Lepper	Karyn E. Polito
Viriato Manuel deMacedo	Paul K. Frost
Elizabeth A. Poirier	Paul J.P. Loscocco
Jeffrey Davis Perry	Shirley Gomes
Donald F. Humason, Jr.	Michael J. Coppola
Susan W. Pope	Todd M. Smola
Susan Williams Gifford	Richard J. Ross

In the Year Two Thousand and Five.

AN ACT RELATIVE TO CHARITABLE GIVING.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Paragraph (a) of Part B of section 3 of chapter 62 of the
2 General Laws, as appearing in the 2002 Official Edition, is hereby
3 amended by striking out subparagraph (13) in its entirety, and
4 inserting in place thereof the following:—
5 (13) An amount equal to the amount of the charitable contribu-
6 tion deduction allowed or allowable to the taxpayer under section
7 170 of the Code for taxable years beginning on or after January 1,
8 2008; provided, that in the taxable year beginning on January 1,
9 2005, an amount equal to 25 per cent of the charitable contribu-
10 tion deduction allowed or allowable to the taxpayer under section
11 170 of the Code; provided further, that in the taxable year begin-

12 ning on January 1, 2006, an amount equal to 50 per cent of the
13 charitable contribution deduction allowed or allowable to the tax-
14 payer under section 170 of the Code; and provided further, that in
15 the taxable year beginning on January 1, 2007, an amount equal to
16 75 per cent of the charitable contribution deduction allowed or
17 allowable to the taxpayer under section 170 of the Code. All
18 requirements, conditions and limitations applicable to charitable
19 contributions under the Code shall apply for purposes of deter-
20 mining the amount of the deduction under this subparagraph,
21 except that taxpayers shall not be required to itemize their deduc-
22 tions in their federal income tax returns.